

**CITY OF ROCHESTER, MINNESOTA**

**COMBINING BALANCE SHEET  
ALL SPECIAL REVENUE FUNDS**

*December 31, 1997*

*With Comparative Totals for December 31, 1996*

	<u>Library Fund</u>	<u>Municipal Recreation System Fund</u>
<b>ASSETS</b>		
Cash and investments	\$686,659	\$2,664,500
Accrued interest receivable	11,560	44,073
Accounts receivable		204,186
Less: Estimated uncollectible accounts receivable		(9,990)
Taxes receivable delinquent	20,712	29,867
Special assessments receivable delinquent		2,047
Due from other governmental units	440,008	181,613
Restricted assets	79,223	
Prepaid items	632	
<b>TOTAL ASSETS</b>	<u><u>\$1,238,794</u></u>	<u><u>\$3,116,296</u></u>
 <b>LIABILITIES AND FUND BALANCES</b>		
Liabilities:		
Accounts payable	\$97,010	\$139,803
Accrued compensated absences	18,129	33,763
Due to other funds		
Due to other governmental units	18,033	99,655
Deferred revenue	27,529	190,227
<b>Total Liabilities</b>	<u>160,701</u>	<u>463,448</u>
Fund Balances:		
Reserved for restricted assets	79,223	
Reserved for prepaid items	632	
Reserved for encumbrances	235,133	124,199
Unreserved:		
Designated for future compensated absences	239,788	553,903
Undesignated	523,317	1,974,746
<b>Total Fund Balances</b>	<u>1,078,093</u>	<u>2,652,848</u>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<u><u>\$1,238,794</u></u>	<u><u>\$3,116,296</u></u>

FORM CDE-1

Law Enforcement Block Grant Fund	Totals	
	1997	1996
\$9,868	\$3,361,027	\$3,525,128
135	55,768	43,453
	204,186	176,088
	(9,990)	(7,826)
	50,579	69,649
	2,047	1,897
	621,621	516,175
	79,223	74,636
	632	
<u>\$10,003</u>	<u>\$4,365,093</u>	<u>\$4,399,200</u>
\$835	\$237,648	\$243,024
	51,892	39,086
		94,866
	117,688	106,375
	217,756	177,381
<u>835</u>	<u>624,984</u>	<u>660,732</u>
	79,223	74,636
	632	
	359,332	258,872
	793,691	793,887
<u>9,168</u>	<u>2,507,231</u>	<u>2,611,073</u>
<u>9,168</u>	<u>3,740,109</u>	<u>3,738,468</u>
<u>\$10,003</u>	<u>\$4,365,093</u>	<u>\$4,399,200</u>